

FOR CLAIMS OTHER THAN, OR IN ADDITION TO VALUATION, INCLUDING MISCLASSIFICATION OR DENIAL OF EXEMPTION

PART A: GENERAL INFORMATION

List separately-assessed tax parcels on the same or adjacent blocks that constitute an economic unit; list in numerical order:

Parcel number (section, block, lot, bldg, unit)

house # and street or description (optional)

_____	_____
_____	_____
_____	_____
_____	_____

Taxpayer-applicant's name _____

Form: ☐ Individual ☐ Limited liability co. ☐ Partnership ☐ Trust ☐ Publicly-traded corp. ☐ Other corp. ☐ Association

Relation to property: ☐ Owner of record ☐ Lessee of entire property ☐ Buyer ☐ Condominium board

☐ Other relation: _____

Property owners (if applicant is not sole owner) _____

PART B: CONTACT INFORMATION AND REPRESENTATION

Representative: ☐ Self ☐ Officer, manager or member ☐ Lawyer ☐ Tax reduction service or other paid representative

Name _____

Address _____

Telephone _____ Fax _____ E-mail _____

ARC may schedule a conference in some cases. Which is your preference? ☐ No conference ☐ Telephone ☐ In-person

PART C: EXPLANATION OF CLAIM AND DESCRIPTION OF PROPERTY

Check and complete all that apply:

☐ The property is misclassified. The correct tax class is (1,2, 3 or 4) _____

☐ Application for an exemption was filed with the Department of Assessment but the exemption was improperly denied

☐ An exemption was granted on a prior roll but was improperly removed or not carried forward on the current roll

Type of exemption sought: ☐ Basic STAR ☐ Enhanced STAR ☐ Other: _____

☐ A partial exemption or transition assessment was calculated incorrectly

☐ The assessment exceeds the limitation on increases for Class 1 property

☐ The roll incorrectly designates the property as being within a city, town, village, school district or special district

☐ The property has been assessed and entered on the roll by a person or body without authority to make the entry

☐ The property cannot be identified from the description on the tax maps and assessment rolls

☐ The assessment is unequal in relation to its market value and correct level of assessment for its tax class, as stated in part D

☐ The assessment is otherwise unlawful for the reasons stated below

Explanation _____

Part C continued:

Has any construction or alteration been started or completed in the past 3 years? ☐ Yes ☐ No. Cost as of Jan 2. \$ _____

Property uses _____

PART D: TAXPAYER'S ESTIMATED VALUE AND CALCULATION OF REQUESTED ASSESSMENT

Complete column 2 if part of the property is eligible for exemption	1. Property as a whole	2. Taxable portion
a. Tentative assessment	\$ _____	\$ _____
b. Applicant's estimate of full market value	\$ _____	\$ _____
c. Correct level of assessment for property's tax class	× _____ %	× _____ %
d. Requested assessment = line b × c	\$ _____	\$ _____

Explanation _____

PART E: STATEMENT OF CLAIM AND CERTIFICATION (must be completed)

I, or the individual or entity for which I am authorized to act, own the property or otherwise bear responsibility for payment of the taxes. I ask the Assessment Review Commission to correct the assessment of the property by reducing the total and taxable assessments to the amounts stated in Part D or by removing the property from the rolls or by correcting the designation of tax class or tax districts as requested in Part C. If I have stated a market value in Part D, I ask that the total assessment be calculated by applying the correct level of assessment and, if the result is less than the tentative assessment, by reducing the assessment to that amount.

I, certify that all statements made in this application are true and correct to the best of my knowledge and belief, and I understand that the making of any willful false statements of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

Name of individual certifying this statement _____

The individual certifying is: ☐ The applicant ☐ Authorized representative listed in Part C ☐ Member or manager of applicant LLC
☐ General partner of applicant ☐ Officer of corporate applicant ☐ Qualified fiduciary ☐ Officer of condominium association
☐ Officer of applicant's corporate member or partner (name of corporation: _____)

Date

➔

Signature of applicant or representative

INSTRUCTIONS FOR FORM AR 3 -- See separate instruction sheet for more information

File between January 2 and March 1. File your appeal on line at www.nassaucountyny.gov. Or, complete this form and mail or deliver it to the Assessment Review Commission, 240 Old Country Rd., Mineola, NY 11501.

Use this form if at least one of your claims relates to exemption or classification or other claim not based on the total value of the property. If you do have such a claim, file *only* this form; do not also file form AR 1 or AR 2. You may include a valuation claim on this form, but must use form AR 1 or AR 2 if that is your only claim.

Answer all questions in Parts A - C. Attach additional sheets or copies of documents as necessary, including copies of any application for exemption that you filed with the Department of Assessment and related correspondence. If you claim misclassification, attach a copy of your building's certificate of occupancy and any permit application for work under way or recently completed. If you have a claim based on the total value, attach the information required in the instructions for part D of form AR1 (for a 1, 2 or 3 family home) or AR2 (for all other property).